



Tax credits examinations

The check

Every year we check thousands of tax credits claims to make sure that we're:

- paying the right amount of tax credits based on customers' income and circumstances
- running the tax credits system fairly and efficiently

If we check your current tax credits claim, it's known as an 'examination'.

About your check

To help us get a picture of your household, we may ask you for things like bank statements, payslips, household bills and details of your income and circumstances.

We can also ask employers and childcare providers for information.

We can't accept photocopies if we ask you for any original documents.

If we can't confirm that the documents are genuine or belong to you we'll keep them for further checks. Once we've confirmed that the documents are genuine we'll return them to you.

i Important

If you give false information or don't tell us about any of your income, we may charge you a penalty and/or we may prosecute you.

If we don't hear from you

You must tell us if you can't give us the information or explain why there's a delay. If you don't send us the information by the date on our letter, we may reduce or stop your tax credits. We can also charge you a penalty.

Mistakes

We won't charge you a penalty if you:

- tell us about a relevant change of circumstances in time, see opposite
- take reasonable care to give us correct information on your claim
- took care with your claim, but still made a mistake

Asking someone to help you

If you'd like independent help, you can ask a friend, a professional adviser or an organisation like Citizens Advice. You can also ask them to talk to us on your behalf, but we can't talk to anyone without your permission.

If you do ask someone to help you, either:

- fill in form TC689, 'Authority for an intermediary to act on your behalf',
- go to GOV.UK and search for TC689, fill in the online form and return it to us
- write and tell us the
 - name and address of the person helping you
 - address and contact details of the organisation acting on your behalf

Help

If you have any questions or would like more details, contact the HMRC office shown on the covering letter.

Change of circumstances

You must tell us within one month if you:

- get married, become a civil partner or part of a couple living together as if you're married or in a civil partnership
 - stop being part of a married couple, civil partnership or a couple living together as if you're married or in a civil partnership
 - or your partner (if you have one)
 - leave the UK permanently
 - go abroad for a temporary absence lasting more than 8 weeks (or more than 12 weeks if you go abroad because you're ill, or because a member of your family is ill or has died)
 - lose your right to reside in the UK
 - start working, either in employment or self-employment
 - are a couple responsible for a child and your joint working hours drop below 24 a week (one of you must work at least 16 hours)
 - are a couple responsible for a child and you work at least 16 hours but your partner is no longer
 - incapacitated
 - an inpatient in hospital
 - in prison or custody awaiting trial or sentence
 - entitled to Carer's Allowance
 - are working 30 hours or more a week and your hours drop below 30 (joint hours count for couples with children)
 - are laid off or stop work
 - have been on strike for more than 10 days
- You must also tell us within one month if:
- your childcare costs go down by an average of £10 a week or more
 - your childcare costs stop or you stop paying for registered or approved childcare
 - your working hours drop below 16 a week

continued >>>

Co-operation

The extent to which you co-operate and give us information is entirely up to you. If you're not sure whether to give us the information, we suggest you get independent advice before deciding what to do. We may decide to reduce or stop your tax credits payments based on the information we hold.

About our decision

You have the right to ask us to reconsider our decision if we:

- change your award
- ask you to pay a penalty
- charge interest on any overpayment

We call this mandatory reconsideration and we'll tell you how to ask us to reconsider our decision in the letter we send telling you what we've done.

Our leaflet WTC/AP, 'What to do if you think our decision is wrong' gives more information about how to ask for a reconsideration.

 Go to GOV.UK and search for WTC/AP.

If you're still unhappy after the reconsideration, you can appeal to an independent tribunal. Our Mandatory Reconsideration Notice will tell you how to do this.

Child Benefit

If you're claiming Child Benefit, any changes to your family circumstances may affect the amount you receive.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you.

 For more information go to www.gov.uk/hmrc/your-charter

Change of circumstances continued

- a child or young person you're responsible for leaves the family to live with someone else or dies
- a child or young person you're responsible for stops qualifying for support, for example, they
 - leave full-time non-advanced education or approved training before the age of 20
 - start to have their training provided under a contract of employment
 - start paid work for 24 hours or more a week and they're not in full-time, non-advanced education
 - stop being registered with a careers service, Connexions, Local Authority Support service, Ministry of Defence or similar organisation within the EU
 - start to claim Income Support, income-based Jobseeker's Allowance, Employment and Support Allowance, Child Tax Credit, Working Tax Credit or Universal Credit in their own right

You should also tell us about any other changes which you think might affect your entitlement.

Yr laith Gymraeg

Ffoniwch 0300 200 1900 i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Open government

The Claimant Compliance Manual contains more details about our work in this area.

 Go to GOV.UK and search the HMRC manuals for the Claimant Compliance Manual.

We've a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They don't affect any right of appeal.

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These notes describe in general terms what is likely to happen. If you'd like more details, contact the HMRC office shown on the covering letter.